

Fill in this information to identify the case:

Debtor name **Imperial Pacific International (CNMI), LLC**
 United States Bankruptcy Court for the: **COMMONWEALTH OF THE
NORTHERN MARIANA ISLANDS**

Case number (if known): **BK 24 00002**

FILED
 Clerk
 District Court

☐ Check if this is an

APR 19 2024 amended filing

for the Northern Mariana Islands
 By JP
 (Deputy Clerk)

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Treasurer of CNMI P.O. Box 5234 CHRB Saipan, MP 96950		Casino License Fees	Contingent Disputed			\$62,010,280.00
MCC International Saipan Ltd. Co. 5960 Plaza Drive P.O. Box 500730 Saipan, MP 96950	Guoqiang Yang (670) 234-7859	Construction Services	Contingent Disputed			\$34,993,862.00
Commonwealth Casino Commission Unit 13/14F Springs Plaza, Gualo Rai Saipan, MP 96950	Edward DeLeon Guerrero commissioner.edlg@gmail.com (670) 588-6588	Licensing fees and penalties	Contingent Disputed			\$17,620,000.00
Hughes Hubbard & Reed LLP 1775 I Street NW Washington, DC 20006-2401	Richard Miller, Esq. rmiller@pacificlawyers.law (670) 234-5684	Breach of contract claim [Hughes Hubbard & Reed LLP v. [Debtor], CNMI Superior Court 23-0289-CV]	Disputed			\$8,583,158.54
Century Estate Investment Ltd c/o Mathew Gregory PMB 419 Box 10000 Saipan, MP 96950	Yuen Han Maria Kwok nongzong@mail.com	Loan	Unliquidated			\$8,000,000.00
CNMI Department of Revenue and Taxation P.O. Box 5234 CHRB Saipan, MP 96950	revtaxinfo@dof.gov.mp (670) 664-1000	Business Gross Revenue Tax	Disputed	\$7,943,035.39	\$0.00	\$7,943,035.39
Joshua Gray c/o Law Office of Bruce Berline, LLC P.O. Box 5682 CHRB Saipan, MP 96950	Bruce Berline, Esq. bruce@saipanlaw.com (670) 233-3663	Default Judgment [District Court of NMI 1-19-CV-0008]	Disputed			\$5,686,182.20

Debtor **Imperial Pacific International (CNMI), LLC**
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				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
DFK Limited RM15 A15/F Goodwill, Industr. Bldg 36-44 PAK TIN Par Street Tsuen Wan HONG KONG	Shi Hao Liu elkelvin@aliyun.com	Loan				\$4,100,000.00
Internal Revenue Service Centralized Insolvency Operation P.O. Box 7346 Philadelphia, PA 19101-7346		Federal Tax				\$4,079,955.00
Fujitec Pacific, Inc. 128 N. Marine Corps Drive, Suite C Tamuning, GU 96913	Colin Thompson, Esq. cmtlaw@live.com (671) 646-4120	Default Judgment in CNMI Superior Court, Case No. 22-0171-CV	Disputed			\$2,679,255.45
Modica Pro Pty Ltd 1/131 Glenroy Road Glenroy 3045, Victoria AUSTRALIA	Joe McDoulett, Esq. joey@mcdoulettla.com (670) 233-3244	Claims asserted in Modica Pro v. [Debtor]	Disputed			\$2,600,000.00
U.S. Department of Justice, Civil Division 450 Golden Gate Ave, Room 7-5395 P.O. Box 36028 San Francisco, CA 94102	Eric Kaufman-Cohen Eric.kaufman-cohen@usdoj.gov (415) 436-6630	Damages claim	Contingent Disputed			\$1,460,545.00
U.S. Department of Labor, Wage & Hour Division U.S. District Courthouse Bldg. 520 W. Soledad Ave., #101 Hagatna, GU 96910-4950	Charles Song, Esq. Song.Charles.C@doj.gov (202) 961-4632	Balance of Stipulated Judgment				\$950,000.00
Kan Pacific Saipan, Ltd. c/o Seman Law Office, LLC P.O. Box 10001 PMB 168 Saipan, MP 96950	Vincent J. Seman, Esq. vjseman@semanlaw.com; Jji.lojji@aol.com (670) 323-2115	Judgment [District Court of NMI 1-21-CV-0034; District Court of NMI 1-23-CV-0011]				\$907,609.52

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				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
James C. Whang / So. Pacific Lumber Corp c/o Thompson Law, LLC PMB 917 Box 10001 Saipan, MP 96950	James Whang splcspn@yahoo.com (670) 989-8809	Judgment in South Pacific Lumber Corporation Whang v. IPI, District Court of NMI, Civil No. 21-CV-0027	Disputed			\$795,236.88
Actimize Limited 15/F, International Trade Tower 348 Kwun Tong Road, Kowloon HONG KONG	compliance@niceactimize.com 653-157-4667	Professional Services	Disputed			\$772,714.00
GT Building Systems Intl Pte. Ltd. Ming Arcade, 21 Cuscaden Road Singapore (249720) SINGAPORE	Colin Thompson, Esq. Info.sg@gtbuilding.com; Cmtlaw@live.com +65 81201014; (670) 233-0777	Balance of Judgment in CNMI Superior Court, Case No. 20-0214-CV	Contingent Disputed			\$761,658.80
USA Fanter Corp. Ltd. PMB 1372 P.O. Box 10003 Saipan, MP 96950	usafanter.operation@gmail.com; Cmtlaw@live.com	Judgments issued in District Court of NMI, Civil No. 1-20-CV-0005 and Civil No. 1-21-CV-0035	Disputed			\$726,127.05
Guangdong HuaRuiDe Development Co., Ltd. P.O. Box 501640 Saipan, MP 96950	Chen, Ghengux +020 36125018; +020 38840843	Travel Expenses	Unliquidated			\$600,070.00
AM Group, LLC PMB 397 Box 100001 Saipan, MP 96950	Leo Wu amgroup@yahoo.com (670) 285-5371; (670) 322-6000	Construction Services	Disputed			\$544,360.00

United States Bankruptcy Court
Commonwealth of the Northern Mariana Islands

In re **Imperial Pacific International (CNMI), LLC**

Debtor(s)

Case No.

Chapter

11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Best Sunshine Int'l Ltd. P.O. Box 957 Offshore Incorporations Ctre, Road Town Tortola BVI			100% membership interest

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the **Manager** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **April 19, 2024**Signature **/s/ Howyo Chi**
Howyo Chi

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.*